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## ANALYSIS OF PERFORMANCE-BASED BUDGET MANAGEMENT IN CHRISTIAN COLLEGES (STAKN) KUPANG

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#### Abstract:

This study analyzed performance-based budget management at STAKN in 2018-2020. This study examines STAKN's 2018-2020 performance-based budgeting. This type of research is a case study with a qualitative descriptive method. The type of data used is primary data in the form of interviews with key informants and secondary data originating from the financial reports of STAKN Kupang and other supporting data for three years, namely 2018-2020. The study shows that the implementation of performance-based budgeting at STAKN Kupang in terms of input, output, and outcome indicators is in line with the theory. The study shows that the implementation of performance-based budgeting at STAKN Kupang in terms of input, output, and outcome indicators is in line with the theory. At the planning stage, it is not optimal because specific points in the Strategic Plan are irrelevant in the work program; budget proposals from units and study programs are not all absorbed in the DIPA; and planning has not been maximized, causing several revisions in the current budget year. All input and output indicators have been met at the budget's implementation stage. It is just that the outcome indicators at this stage cannot be appropriately measured. Furthermore, all indicators have been fulfilled at the budget evaluation stage and are following the performance-based budgeting theory and the budget reporting stage. At the reporting stage, STAKN Kupang has implemented it on time and can be accounted for following applicable regulations.

**Keywords:** Budget, Input, Output, Outcome, Performance.

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## INTRODUCTION

The application of performance-based budgeting in government administration has become the center of public management reform in the last decade (Ateh, Prasoj, & Huseini, 2019; Mazur, 2020; Miller, 2018; Yuhertiana & Fatun, 2020). However, researchers currently doubt it (de Vries & Nemec, 2019). In recent years, the level of interest in implementing performance-based budgeting has been more detailed, in line with the increasing support from almost all countries adopting a performance-based government administration (Robinson & Last, 2009), including the implementation of performance-based budgeting at various levels of government (Hijal- Moghrabi, 2019; Kim & Park, 2008; Robinson, 2013; Yenice, 2020). Various attempts have been made to incorporate performance measures into reporting, management, budgeting and strategic planning (Kıral & Akdemir, 2020; Wang, 2000; Yuhertiana & Fatun, 2020b). The realization of performance based on the budgeting process is shown by implementing activities (Miller, 2018) and running parallel to controlling rules and procedures (Andrews, 2006).

At present, the performance of government agencies has received much attention because people are starting to ask about the benefits that can be obtained from the services provided by government agencies. This condition encourages an increase in the need for performance measurement of state administration. One aspect that becomes a benchmark in assessing local government performance is the financial aspect in the form of a performance-based budget. The budget is a statement regarding the estimated performance to be achieved during a specific time, expressed in financial terms (Mardiasmo, 2009, p. 61). Thus, the budget is crucial for the government to estimate the performance to be achieved later.

The central aspect of budgeting reform is the change from the traditional budgeting approach to a new approach known as performance budgeting. The traditional budget is dominated by line-item budget preparation and incrementalism, namely the process of preparing a budget based on the realization of the previous year's budget. As a result, there are no fundamental changes to the new budget. The focus of performance-based budgeting is to achieve performance targets using existing means, namely, the budget. The concept of budgeting no longer emphasized the consideration of existing resources or inputs but more consideration of achieving performance targets. This shift in focus is expected to create efficiency and effectiveness in implementing activities using available inputs.

In addition to increasing the efficiency and effectiveness of government budget implementation, performance-based budgeting is also expected to improve accountability for government performance. In performance-based budgeting, there are two perspectives, namely top-down and bottom-up. The top-down perspective means that the budget is designed by the highest policyholder to be implemented by each work unit below it. In contrast, the bottom-up perspective means that the budget is used to carry out activities to produce output. Based on the results of each state ministry/institution (K/L), in the end, the budget supports the achievement of the program nationally, and one of the government agencies is the Kupang State Christian Religious College (STAKN).

The Kupang State Christian College (STAKN) is the only state religious education institution in East Nusa Tenggara Province, which is under the auspices of the Ministry of Religion. As an educational institution only eight years old, STAKN Kupang continues to work hard and strive to realize its vision to become a leading Christian educational institution to develop reliable quality Human Resources (H.R.). Even though it is a new institution, like it or not, STAKN Kupang must continue to carry out bureaucratic reforms in higher education governance. Among them is in realizing performance-based budget management within the STAKN Kupang environment.

Budget management at STAKN Kupang is carried out according to the mandate of Law Number 17 of 2003 concerning State Finance, which is detailed in Government Regulation (P.P.) No. 20 of 2004 concerning Government Work Plans and Government Regulation (P.P.) No. 21 of 2004 concerning the Preparation of RKA-KL. The budget management process begins with proposing activity plans for each unit and department, submitted at the leadership work meeting. Each activity program approved at the leadership work meeting forum will be summarized by planners to be submitted in preparing definitive ceilings at the Echelon I level of the Ministry of Religion. After determining the budget and issuing the Budget Implementation Entry List (DIPA) to be used as a reference in implementing activities for the current fiscal year. On the way, there can be DIPA revisions adjusted to the conditions that occur in the field. Based on the initial data received, the budget ceiling and realization at STAKN Kupang for the last five years are as follows:

**Table 1.** Annual Budget Realization of the 2017-2021 Kupang STAKN

Fiscal year	Budget ceiling	Realization	Percentage (%)
2017	Rp. 30.550.174.000,00	Rp.25.452.010.437,00	83,31
2018	Rp.40.412.093.000,00	Rp.35.301.771.832,00	87,35
2019	Rp.43.533.912.000,00	Rp.34.886.169.260,00	80,14
2020	Rp.40.115.616.000,00	Rp.38.388.260.982,00	95,69
2021	Rp.30.037.228.000,00	Rp.29.632.953.038,00	98,53
Average			89

Source: State Christian College of Religion Financial Report (STAKN)

Table 1 above shows the five-year ceiling and budget realization at STAKN Kupang from 2017-2021. The immense budget ceiling was seen in 2019, but in the same year, the lowest budget realization occurred from the 5-year data. The realization percentage increased from 2017 to 2018 but decreased in 2019. Then in 2020 and 2021, it increased pretty well, reaching 95%. If it is averaged, the absorption of the budget for the last five years is 89 percent.

Table 2 This shows the presence of ideal budget absorption every quarter accumulatively, namely 20.00% in the first quarter, 47.50% in the second quarter, 77.50% in the third quarter, and 100% at the end of the year. After seeing the ideal pattern of budget absorption in Table 2 above, the following is a presentation of budget realization at STAKN Kupang:

**Table 2.** Percentage of Quarterly Budget Realization of STAKN Kupang Year 2015-2019

Fiscal Year	Triwulan I (%)	TriwulanII (%)	TriwulanIII (%)	TriwulanIV (%)
2017	4,11	21,76	43,65	83,41
2018	5,59	22,45	49,15	87,35
2019	3,62	16,84	41,09	80,14
2020	5,36	10,52	50,95	95,69
2021	7,48	19,84	62,15	98,53
Average	<b>5,23</b>	<b>18,28</b>	<b>49,34</b>	<b>89,02</b>
Should	<b>20</b>	<b>47, 50</b>	<b>77,50</b>	<b>100</b>
Deviation	14,77	29,22	28,14	10,98

Source: Kupang State Christian High School (STAKN) Financial Report 2017-2021

Table 2 above describes the realization of the budget at STAKN Kupang every quarter. Compared to the Ideal Pattern of Budget Absorption Based on the Characteristics in Table 1.2, it can be seen that budget absorption at the beginning of the year until the first semester is always low. Even up to the third quarter, it has yet to reach 50 percent. The most extensive budget absorption is in the fourth quarter or the end of the year, which is undoubtedly very far from expectations. There is a deviation/deviation between the reality in the field and what it should be. It continued for five years and eventually became one of the problems at STAKN Kupang.

The following table explains the realization per type of spending each quarter, including personnel spending, goods and services spending, social assistance spending and capital spending. As for personnel expenditure, compensation in the form of money or goods is given to civil servants, state officials, and retirees, as well as honorary employees who will be appointed as employees of the government, both on duty inside and outside the country as



compensation for the work that has been carried out; expenditure on goods is expenditure for the purchase of goods and services that are used up to produce marketed or non-marketed goods and services as well as the procurement of goods intended to be delivered or sold to the public; capital expenditures are expenditures for payment of acquisition of assets and adding to the value of fixed assets/other assets that benefit more than one accounting period; while social assistance spending is a transfer of money or goods provided by the Central/Regional Government to the community in order to protect against possible social risks.

**Table 3.** Percentage of Budget Realization per Type of Expenditure of STAKN Kupang Year 2017-2021

Fiscal Year	Quarterly	Employee Shopping	Shop Items	Capital Expenditure	Shopping Social Help
2017	I	33,08	5,47	0	0
	II	86,30	24	15	0
	III	137	41,11	42,36	0
	IV	112	62,40	97,73	100
2018	I	8,19	11,12	2,11	0
	II	29	30,30	19	0
	III	44	49	60	3
	IV	60	89	95	100
2019	I	7,83	6,05	0	0
	II	19	23,46	23	0
	III	42	53	35	82
	IV	54	86	99,76	100
2020	I	21	7	0	0
	II	78	11	0	0
	III	141	44	21	85
	IV	127	84	99	100
2021	I	19	9	0	0
	II	46	37	28	0
	III	73	66	43	58
	IV	100	96	99	100

Source: Kupang State Christian High School (STAKN) Financial Report 2017-2021

As seen from Table 3 above, the personnel expenditure budget and goods expenditure budget were realized from quarter I to quarter IV, and the capital expenditure budget was realized from quarter II to IV. In contrast, the social assistance spending budget for 2017-2018 was realized in quarter 4, but in three, the last year, 2019 to 2021, began to be realized from the third quarter until the end of the year. It causes the low absorption of the budget at the beginning of the year because it only comes from personnel spending and goods spending, while capital spending and social assistance are still zero.

Based on the data presented above, it can be seen that there is a gap between performance-based budgeting theory and the reality that occurs in the field. There is a gap between the ideal absorption of 25% every quarter and the realization at STAKN Kupang. At the end of the fiscal year, there are still many budgets that have yet to be absorbed, many complaints from the public about the services provided, and much work still needs to satisfy the leaders in the Kupang STAKN environment. Even though budget planning has been carried out properly, referring to the STAKN Kupang strategic plan and outlined in the form of an annual work program, it can

be seen that budget implementation in the field still needs to be improved. Throughout the last five years, budget execution has always piled up at the end of the fiscal year. Based on the description above, the authors chose the study's title, "Analysis of Performance-Based Budget Management in Christian Colleges (STAKN) Kupang".

## METHODS

This study uses a qualitative research approach with descriptive methods. Bodgan & Taylor, as quoted by Moleong (2006:4), describe the qualitative methodology as a research procedure that produces descriptive data in the form of observed data and behavior. This research will be conducted at the Kupang State Christian College (STAKN) in July 2022. In this study, researchers used two types of data, namely primary data, namely data obtained by informant researchers consisting of employees and lecturers at the Kupang State Christian College (STAKN), and secondary data, namely data obtained from various references such as books, journals, the internet, and the results of previous research which are still related to the research topic. In contrast, for data collection techniques in this study, the authors used interview techniques, observation and search of related documents. The data collected will then be analyzed using data analysis techniques from Miles & Huberman (1992:16), which states that the analysis consists of three activities that co-occur, namely: data reduction, data presentation, and conclusion/verification.

## RESULT AND DISCUSSION

The application of performance-based budgeting in governance has become the center of public management reform in the last decade (Ateh, Prasajo, & Huseini, 2019; Mazur, 2020; Miller, 2018; Yuhertiana & Fatun, 2020). However, researchers currently doubt it (de Vries & Nemec, 2019). In recent years, the level of interest in the implementation of performance-based budgeting has been more detailed, in line with the increasing support from almost all countries adopting a performance-based government administration (Robinson & Last, 2009), including the implementation of performance-based budgeting at various levels of government (Hijal- Moghrabi, 2019; Kim & Park, 2008; Robinson, 2013; Yenice, 2020). Various attempts have been made to incorporate performance measures into reporting, management, budgeting and strategic planning (Kıral & Akdemir, 2020; Wang, 2000; Yuhertiana & Fatun, 2020b). The realization of performance based on the budgeting process is shown by implementing activities (Miller, 2018) and running parallel to controlling rules and procedures (Andrews, 2006).

Performance-based budget management (ABK) is also currently being implemented by the State Christian Religious College (STAKN) Kupang in 2018-2020, where this research focuses on four stages of the budget according to the APBN Budget Cycle, namely the Budget Planning Stage, the Budget Implementation Stage, the Evaluation Stage Budget and Budget Reporting Stage, with its sub-focus on input, output and outcome indicators at each stage with the results of the research and discussion.

**Budget Planning Stage.** STAKN Kupang is one of the work units under the Ministry of Religion, so the budget planning process at STAKN Kupang is inseparable from the APBN planning process. Budget planning at STAKN Kupang refers to the STAKN Kupang Strategic Plan. The planning process is based on Minister of Finance Regulation No.94/PMK.02/2017 concerning Guidelines for the Preparation and Review of Work Plans and Budgets of Ministries/Agencies. Preparing the budget uses a bottom-up approach, starting from program proposals from the lowest units (study programs, departments), technical implementation units, general sub-sections and academic services. At the beginning of the fiscal year, from March to April, the AAKU Head will write to each unit and department to compile their budget requirements for next year.

Then after the process of preparing budget proposals in units and departments is complete, a Leadership Work Meeting will be held, the agenda of which will be an evaluation of last year's budget plans for the current year's program of activities and preparation of next year's budget. This working meeting usually lasts for three days using all the components involved, both elements of leadership and all staff managing the budget. The results of this meeting will produce a budget proposal document for the following year, which is then inputted into the RKAK/L application by planners to be brought to the budget preparation stage at the echelon I level in mid-June (N-1) according to the APBN preparation cycle above, then the DIPA issuance process in December (N-1) and then budget execution on January 01 of the current fiscal year.

However, the study's results found that regarding budget and budget proposal documents from units and study programs, the researcher could not see the physical documents in question because, according to the planner, all documents were stored in warehouses. However, he ensured that these documents were available from each department. In this stage, the researcher can conclude that the input indicators in the budget planning stage are by the theory of performance-based budgeting, both human resources, data processing tools and source documents needed in the planning process are appropriate. Each unit and department prepares budget proposals from below, collected in a decision-making process work meeting, then summarized by the budget management staff, namely planners and a planner's assistant in an application called RKA/KL, which produces budget documents to then be proposed to the center in the next stage. Planning at Echelon I.

Output performance indicators in the budget preparation process consist of DIPA Documents (List of Budget Implementation Forms), RKAL/KL Documents or POK (Operational Activity Guidelines). The budget planning process has produced the 2018-2020 Excerpt DIPA documents and their revisions. Details can be seen in the following table:

**Table 4. DIPA & Revisi DIPA**

No	Year	Preliminary Dipa	Dipa Revision
1	2020	No DIPA.025.05.2/690222/2020 Date: November 07, 2019	Revisi 1 : 19-03-2020 Revisi 2 : 30-04-2020 Revisi 3 : 12-11-2020 Revision 4: 12-11-2020 Revision 5: 20-01-2021
2	2019	No DIPA.025.05.2/690222/2019 Date: November 28, 2018	Revisi 1 : 24-07-2019 Revisi 2 : 07-08-2019 Revisi 3 : 14-11-2019 Revision 4: 05-12-2019 Revision 5: 26-12-2019
3	2018	No DIPA.025.05.2/690222/2018 Date : 05 Desember 2017	Revisi 1 : 25-04-2018 Revisi 2 : 10-10-2018 Revisi 3 : 29-11-2018 Revision 4: 31-12-2018

In this stage, the output indicators have produced output following the input or input at the budget planning stage. However, researchers see that the planning process still needs to be run better because there are still many POK revisions during the current budget year, an average of more than three times revisions. In 2018 there was also excessive budget planning for Office Service Activities which needed to be correctly calculated according to the needs of the number of existing employees, so the realized budget presentation was only 58% of the budgeted ceiling. However, in 2019 and 2020, it was well planned, so there were no significant budget overruns.



Outcome indicators in the budget planning process can be seen from what percentage of programs in the strategic plan are accommodated in the RKA/KL of STAKN Kupang. Here the researchers compared data from the Strategic Plan with the RKA/KL for the last three years, namely 2018-2020. However, in further research on budget documents, the Community Service sector has always been budgeted for the annual Budget Work Plan for the last three years with the same activity nomenclature, namely Students doing Community Service, while program 12 needs to be more readable in the budget document.

Researchers can conclude that even though the strategic plan does not explicitly mention the areas of cooperation, the work program is still budgeted for and implemented. The researcher suggests that the formulation of "Community Service" can be added to "Cooperation and Community Service" so that there is a link between the 8 Development Priority Areas and 13 Work Programs whose performance can be measured in the Strategic Plan. The research results show that not all program proposals from units and departments are accommodated one hundred percent in the DIPA described in the POK, only around 50-60%. Furthermore, from the researchers' observations of the Activity Operational Guidelines in tables 4.6 and 4.7, the activities carried out are repetition activities from the previous year.

The budget planning process at STAKN Kupang has implemented a bottom-up budgeting system under the performance-based budgeting theory as mandated by Permendagri No. 13 of 2016, where budget proposals start from the smallest unit, namely the Technical Implementation Unit, Lab, and department. Each of these proposals is submitted at the Annual Work Meeting for decision-making at the level of policymakers and is then proposed to Echelon I, namely the Director General of Christian Community Guidance, Ministry of Religion RI.

Aspects of measuring budget performance, namely input, output, and outcome, have also been clearly described. The input and output indicators of STAKN Kupang have fulfilled all the criteria in the description of the research sub-focus. Human resources, supporting facilities, and source documents are all adequate and measurable. It is just that in the outcome indicators, the researcher found several weaknesses. One area in the STAKN Kupang Strategic Work Plan needed an elaboration in the Annual Activity Program. There was a repetition of the program of activities from the previous year, and not all program proposals from units and departments were accommodated. POK.

It needs to be a concern for policymakers and planners to be more careful in translating the strategic plan into activity programs so that there is a clear link between the activity program and the development sector of the strategic plan itself. Not accommodating proposed activities from small units in STAKN Kupang and repeating the same activities every year also needs to be a concern so that things like this do not happen again in the future.

**Budget Execution Stage.** The budget implementation stage at STAKN Kupang begins when DIPA is received, usually in December of the previous year. After the Chairman received the DIPA Document, then together with the Deputy Chairmen, the Head of AAKU, the Head of the General Subdivision and the Head of the Academic Service Subdivision, held a limited meeting to determine strategic steps for implementing the budget in the current year. The first step is to issue a Chairperson's decree regarding the current year's Budget Manager, which consists of PPSPM, PPK, Treasurer, Budget Management Staff, PPAB, and Procurement Officers. The budget implementation phase is carried out by the budget manager under the coordination of Deputy Chair II for Financial Administration with the approval of the Budget User Authority.

Input performance indicators in the budget execution process include:

1. Budget documents, namely DIPA, RKAKL, POK,
2. Decree (S.K.) of the committee or person in charge of the activity,

3. Budget User Authority (KPA) and budget management staff,

4. I.T. facilities such as P.C., Laptop, WIFI

In this study, all components in the input indicators for the budget implementation stage at STAKN Kupang were appropriate and well-documented. To get an overview of the budget implementation process, researchers interviewed the General Head of the Subdivision. At the beginning of each fiscal year, the Head of STAKN, as the Budget User Proxy, issues a Decree regarding the appointment of a Financial Manager who has duties related to budget disbursement and a PNBP (Non-Tax State Revenue) Management Decree for the current year. Each financial manager gets a DIPA document and RKA/KL as a reference in disbursing/realizing the budget. Apart from that, resources that are no less important in implementing the budget are the deputy presiding officers responsible for academic, financial and student affairs, heads of departments, heads of sub-divisions, and unit heads.

After receiving the DIPA and RKA/KL, each leader prepares a schedule of activities for a year following what has been budgeted for in the DIPA; Apart from that, to support the smooth running of other activities, whether related to academic activities, student affairs, community service and research, committees have been set up to manage these activities. Each committee is required to make a TOR/KAK before carrying out activities that are their responsibility. A laptop facilitates each financial manager, and PNBP smoothly runs their respective tasks and functions. From the explanation above, according to the researcher's analysis, all input indicators needed at this stage are appropriate and sufficient.

The researcher analyzed the output indicators by looking at the output achievement tables for 2018 to 2020. Observations of the Kupang STAKN output achievement table clearly illustrated each activity's output achievements. It can be seen that community service activities, bidikmisi scholarships, PPA and PIP over the last three years have been realized 100 percent according to the set volume target. According to the researcher's analysis, the output achievement indicators in the budget execution process are appropriate and measurable. It can be seen from the output achievement table in the appendix. Furthermore, in the budget implementation stage, which is the background in this research where there is a gap between budget absorption in the field and performance-based budgeting theory, where personnel spending and goods spending usually run from quarter 1 to quarter IV, so that budget absorption in these two types of spending experienced increase periodically each period. However, spending on social assistance and capital spending was only realized in quarters III and IV, resulting in low budget absorption in the semester I, which also resulted in a buildup of work at the end of the year.

The author's research results note that capital expenditure realization always occurs in semesters III and IV. It happened because capital expenditure at STAKN Kupang was construction/building capital expenditure. Its implementation requires a quite time-consuming auction process so that a new contract can be signed in semester II. Not to mention that if there is a budget block at the beginning of the year, we wait quite a long time to start opening auctions/tenders, so there is usually a delay in the realization of the capital expenditure budget. According to researchers, the auction process can be carried out earlier in the early fiscal year because the work unit has received the DIPA since the end of the previous year. Usually, in December, the DIPA is issued. Suppose the bidding process for capital expenditure can be carried out in the first semester. In that case, it can optimize budget realization at the beginning and reduce work buildup at the end of the year.

The budget planning process at STAKN Kupang has implemented a bottom-up budgeting system following the performance-based budgeting theory as mandated by Permendagri No. 13 of



2016, where budget proposals start from the smallest unit, namely the Technical Implementation Unit, Lab, and department. Each of these proposals is submitted at the Annual Work Meeting for decision-making at the level of policymakers and is then proposed to Echelon I, namely the Director General of Christian Community Guidance, Ministry of Religion RI.

Outcome performance indicators in the budget execution process include increase/decrease in student achievement, number of students who drop out, increase in student and lecturer reading interest, level of understanding of lecturers and staff towards their respective tasks and functions, level of student satisfaction with the services provided, adequacy of tools data processing and furniture to support teaching and learning activities and other activities on campus. Since the review of the impact/outcome of a budget implementation process in tertiary institutions naturally covers many of the indicators mentioned above, the researcher conducted random interviews with several key informants who said there is no precise measurement tool for an increase or decrease in student achievement.

So far, we have never conducted a study on the impact of scholarships on increasing/decreasing student achievement. There needs to be a measurement of understanding our duties and functions. We work according to the job description given. Sometimes we do some additional tasks given by the leadership. Researchers also interviewed several students regarding a survey of satisfaction with services, and they unanimously said that there was no such survey on campus. Outcome indicator analysis in the budget execution process still needs to be appropriately measured. Based on the results of interviews with those in charge of activities, the researchers described the outcome indicators of the annual work plan (RKT STAKN Kupang) as follows:

**Table 5.** Analysis of Outcome Indicators in the Budget Execution Process

Program	Outcome Analysis
Office Services	The budget for office services has increased from 2018 to 2020. It shows an increase in the level of welfare of human resources, both lecturers and staff
PPA scholarship recipient students	There needs to be a measurement tool for increasing student achievement in connection with awarding PPA scholarships for outstanding students.
Bid Misi recipient students	Bid Misi distribution impacts increasing the number of students enrolling at STAKN Kupang.
Doctorally qualified lecturers	The availability of a doctoral study budget for lecturers certainly impacts improving the quality of Human Resources at STAKN Kupang. Up to now, it has been recorded that five lecturers are studying in South Korea, two people are in the Netherlands, and four people are continuing their studies in the country. With the addition of lecturers with doctoral qualifications, they can further increase the accreditation of study programs.
Lecturer Research	The availability of a research budget for lecturers, both independent and collaborative research, has an impact on increasing study program accreditation and improving the quality of research lecturers.
Lecturer competency improvement	The budget for increasing the competence of lecturers is in the form of training for lecturers, be it the preparation of scientific journals, curriculum development, or lecturer pedagogic training. Since some of the teaching staff at STAKN Kupang are recent graduates without prior teaching experience, this naturally has an impact on increasing lecturers' knowledge of the campus environment and their competence. As a result, budgets for lecturer improvement programs are always set aside each year. The impact of this program is that many lecturers have successfully contributed their writings to various scientific journals.
Infrastructure	The impact of the budget for facilities and infrastructure is evident, where STAKN Kupang, which initially rented a building owned by the Kupang Regency Government as a study room, now has comfortable study rooms, adequate study

Internal service	facilities, adequate workspace and office facilities to create a comfortable environment. in learning for students and lecturers as well as convenience in working for employees.
Satker management support services	The internal service program is in the form of procuring data processing devices to impact the ease of service to students, both academic and administrative services.
Student recipients of the Smart Indonesia Program (PIP)	The impact of this program has yet to be measured. The PIP program has impacted increasing the number of students enrolling at STAKN Kupang, not only for NTT students but also for Papuan students participating in the AKU CINTA PAPUA program who are studying at STAKN Kupang funded from this budget.

The stages of budget implementation at STAKN Kupang in terms of input and output indicators can be measured according to what is mandated by Law no. 17 of 2003. It is just that the implementation still experienced several obstacles, namely the variable absorption rate of the budget in each quarter, especially in capital expenditures and social assistance spending, resulting in a buildup of work at the end of the year and an imbalance in budget realization. It repeatedly happens every year, so cooperation from policymakers and budget managers is needed to speed up the process of budget realization.

Researchers suggest that an auction can be held at the beginning of the year to prevent delays in the realization of the capital expenditure budget and disbursement of the Bidik Misi scholarship budget in stages in the first and second semesters to overcome delays in the realization of social assistance expenditure budget. Another area for improvement of the budget implementation process at STAKN Kupang is the Outcome indicator, in which the results of all budget implementation cannot be appropriately measured. STAKN Kupang should have surveyed to measure each activity program's results during the current year.

**Budget Evaluation.** Budget evaluation at STAKN Kupang follows the theory put forward by Mahmudi (2005). Namely, program evaluation uses work reports as a basis for carrying out program evaluation, where budget implementation that is not optimal requires revision of the program budget. If the program evaluation shows that the program is not practical, then the leadership needs to review the strategy to achieve or revise the goal. The fiscal year is used to carry out the budget evaluation process, divided into levels from echelon I to the work unit level. STAKN Kupang is a work unit under the Director General of Christian Community Guidance at the Ministry of Religion. At the Echelon I level, periodic evaluation meetings invite the Chairman to attend the said meeting, which discusses steps to accelerate the budget. Following up on this, the Head of STAKN then held an evaluation meeting with elements of leadership and budget managers at the end of the semester I. If, up to this stage, the level of budget absorption is still low, jointly take strategic steps to accelerate realization. Evaluation is also carried out through motivations and appeals at morning assemblies and other meetings if needed.

Input indicators in the budget evaluation process are adequate. Human resources consist of Budget User Authority, PPK, treasurer, planner, and person in charge of activities. The staff compiling financial reports compiles budget realization reports every month, quarter, semester and yearly to serve as a basis for evaluation reference for leaders and budget managers. Based on the financial realization reports that we submit to the leadership every month and a quarter, as well as the schedule of activities that have been prepared beforehand, the KPA or the budget user authority evaluates the performance of the person in charge of activities and the budget manager in the first, second and third quarters, in order to speed up the budget absorption process. Suppose there is an ineffective program or excess budget in an already running program during the budget evaluation process. In that case, the Budget User Authority can order us as planning staff to make revisions.

The output indicators in the budget evaluation process at STAKN Kupang have been sufficient in the form of budget revision documents. Revisions to the budget are made if elements of the current budget year are at odds with the original scheme or if there are savings in the state budget. The output of the budget evaluation in 2018 was four revised documents. In 2019, there were five revised documents, while in 2020, there were five revised documents. The planning team keeps thorough records of every budget modification document.

Analysis of outcome indicators in the budget evaluation process can be seen by optimizing the percentage of budget absorption each year. From the data for the last three years, it can be seen that the presentation of budget absorption has increased from 80.14% in 2018 to 95.96% in 2019, then increased to 99% in 2020. Periodic budget evaluation is a reference for budget managers and those in charge of activities to continuously improve their performance in budget management to achieve optimal results. Each indicator at the Budget Evaluation stage follows the theory expressed by Mahmudi (2005). The evaluation process is carried out periodically. If program activities are inappropriate or require changes, budget revisions will be done to optimize budget realization in the current year. The impact of conducting a comprehensive budget evaluation is an increase in the presentation of budget realization from 2018 to 2020.

**Budget Reporting Stage.** Budget reporting at STAKN Kupang has used applications from the Ministry of Finance, namely the Accrual-Based Agency Accounting System (SAIBA). These applications make it easier to monitor budget realization each period as well as for budget reporting. Since these apps have an automatic open and close system, budget reporting is always completed on time; however, if there is a delay in reporting, the work unit will typically face the consequences such as deductions from supply money and other forms of compensation.

Input indicators in the budget reporting stage process are; 1) Institutional budget reporting is the responsibility of the treasurer and staff preparing financial reports. However, every person in charge of activities, official travelers, scholarship recipients, research lecturers, and anyone who receives a budget from DIPA must report to the Budget User Authority, and accountability documents become the treasurer's archive. According to the researcher's analysis of budget reporting at STAKN Kupang, all the required input indicators are adequate, including; 2) Reliable human resources because they have been certified and equipped with regular training related to financial reporting. The reporting system has been application-based from the Ministry of Finance both for treasurers (Apikasi SILABI, SAS) and for preparing financial reports (Application SAIBA and E-Rekon); 3) Source documents such as DIPA, RKAKL, DIPA Revision, SPM, and SP2D, Proof of Payment Receipt, Contract Documents have been well documented; 4) Other supporting documents in the form of Committee Decrees, Letters of Assignment, Activity Accountability Reports, official travel reports, all of which are well documented; 5) Computer equipment is available for every employee.

Output indicators in the budget reporting process are in the form of; 1) Treasurer Accountability Report, 2) Budget Realization Report, 3) Financial Statements and Notes to Financial Statements. According to the expenditure treasurer, these reports are always submitted on time because, according to the Kupang State Treasury Service Office (KPPN) schedule, if the work unit is late, it will receive sanctions from the KPPN. Hence, they submit financial reports periodically, every month, in the form of monthly reports, quarterly, semester or annual reports. We are usually subject to a 25% cut in Supply Money (UP) if we are late in submitting. Therefore they try to deliver on time. The Treasurer's Accountability Report (LPJ) must be submitted to the KPPN every month. The Budget Realization Report, which is submitted to the Budget User Authority every month, Financial Reports and Notes on Financial Statements, which are submitted to the Ministry of Finance every semester and annually. Annual Financial Reports are submitted 2x a year. The first period is



Unaudited Financial Reports (Financial Reports prepared before the BPK Audit), then after the BPK Audit, an Audited Financial Report is prepared. Financial Reporting is carried out in stages, arranged at the Satker level, submitted to the Regional Budget Management Accounting Unit (then continued to the Echelon I Level, and becomes a report of the Ministry of Religion.

Outcome indicators in the budget reporting process can be seen in the increase in the budget absorption percentage from 2018 to 2020. Good and accountable budget reporting also impacts BPK's opinion on the Financial Statements of the Ministry of Religion, in which STAKN Kupang is one of the reporting entities. According to the Head of AAKU, STAKN Kupang has always been a sample work unit in BPK inspections with 3 district/city Ministry of Religion work units in the NTT region. Hence, STAKN Kupang also had a hand in obtaining an assessment from the BPK. Based on the website [www.kemenag.go.id](http://www.kemenag.go.id), from 2016 to 2019, the Ministry of Religion always received Unqualified Opinion (WTP). Based on this, the researcher believes that the outcome indicators in the budget reporting process have been achieved.

The stages of budget reporting at STAKN Kupang refer to PMK Number.215/PMK.05/2016; reporting is carried out periodically monthly, quarterly, semester and yearly and the submission is in stages from the Working Unit level to Ministries/Institutions. From the research results, it can be described that the budget reporting process at STAKN Kupang has been going very well. All indicators in this stage have been fulfilled and adequate. Both inputs, outputs and outcomes can be measured clearly and follow performance-based budgeting theory.

## CONCLUSION

Based on the research results, it can be concluded that:

1. **Budget Planning Stage.** Input indicators in the budget planning process follow performance-based budgeting theory and produce output according to the expected targets. However, the researchers concluded that the planning stage needed to be maximized. It can be seen from the several DIPA revisions that occurred in one budget year. Budget planning refers to the previous year's programs so that no new program is seen for three years. Furthermore, on the outcome indicators in the budget planning stage, there is one program with absolutely nothing to do with the main areas in the strategic plan, namely the Community Service Sector and Program 12, namely Improving cooperation.
2. **Budget Implementation Stage.** The input indicators follow performance-based budgeting theory and have produced output according to the desired target, it is just that in the outcome indicators, the researchers did not find any measuring instruments that could measure the impact of the programs that had been implemented, so in this study, the researchers only concluded based on field observations. The gap between budget absorption in the field and performance-based budgeting theory occur due to delays in selecting student recipients of social assistance and delays in the tender process for construction works. It causes the absorption of social assistance spending and capital spending to always occur in the third and fourth quarters.
3. **Budget Evaluation Stage.** All input, output and outcome indicators in the Budget Evaluation stage follow the theory of performance-based budgeting. Evaluation is carried out regularly in official meetings of budget managers and through appeals at morning gatherings and other meetings. From the results of the evaluation, revisions can be made if there are urgent things that need to be done in the current year that still need to be budgeted for. Revisions are also made if there is an excess budget in the activity program that is already running. The remaining budget can be revised for other activities according to the provisions required in the budget revision process.

4. **Budget Reporting Stage.** The stages of budget reporting have also fulfilled all the input, output and outcome indicators and following the theory of performance-based budgeting. The reporting stages use the SAIBA application and E-Rekon, which the Ministry of Finance launched through the KPPN. Reporting is carried out periodically, monthly, quarterly, semester and yearly, and in stages from the work unit level to Echelon I and the Ministry of Institutions. At this stage, STAKN Kupang always receives supervision from the Inspectorate General of the Ministry of Religion and Audit by the BPKP, so the researcher concludes the budget reporting stage at STAKN Kupang.

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